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TRANSMITTAL FORM

(To be used for all correspondence after initial filing)

	Application Number	09/847,537
	Filing Date	May 1, 2001
	First Named Inventor	Kiyoshi Matsui
	Art Unit	2615
	Examiner Name	
	Attorney Docket No.	370055.402

ENCLOSURES (check all that apply)

- | | | |
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| <input type="checkbox"/> Fee Transmittal Form
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<input type="checkbox"/> Amendment/Response
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<input type="checkbox"/> Affidavits/declaration(s)
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Remarks

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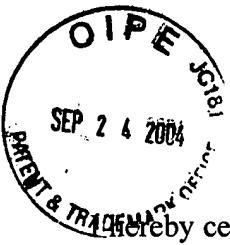
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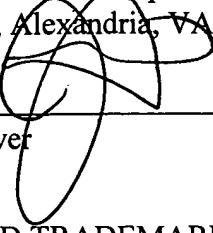
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September 21, 2004
Date


Jason Añover

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Kiyoshi Matsui et al.
Application No. : 09/847,537
Filed : May 1, 2001
For : METHOD FOR FORMING MAGNETIC GAP OF VIDEO SIGNAL ERASURE HEAD, ERASURE HEAD, AND VIDEO RECORDER HAVING THE SAME

Art Unit : 2615
Docket No. : 370055.402
Date : September 21, 2004

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SECOND SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT

Commissioner for Patents:

In accordance with 37 CFR 1.56 and 1.97 through 1.98, applicants wish to make known to the U.S. Patent and Trademark Office the references set forth on the attached Form PTO-1449 (copy of the cited reference is enclosed). As to any reference supplied, applicants do not admit that it is "prior art" under 35 U.S.C. §§ 102 or 103, and specifically reserve the right to traverse or antedate any such reference, as by a showing under 37 CFR 1.131 or other method. Although the aforesaid reference is made known to the Patent and Trademark Office in compliance with applicants' duty to disclose all information they are aware of which is believed

relevant to the examination of the above-identified application, applicants believe that their invention is patentable.

Please acknowledge receipt of this Second Supplemental Information Disclosure Statement and kindly make the cited reference of record in the above-identified application.

Applicants believe this Second Supplemental Information Disclosure Statement has been timely filed, however, the Director is authorized to charge any fee due by way of this Information Disclosure Statement to our Deposit Account No. 19-1090.

Respectfully submitted,
Seed Intellectual Property Law Group PLLC



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Registration No. 31,153

Enclosures:

Postcard
Form PTO-1449
Cited Reference (1)

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U.S. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE		ATTY. DOCKET NO. 370055.402	APPLICATION NO. 09/847,537
INFORMATION DISCLOSURE STATEMENT (Use several sheets if necessary)		APPLICANTS Kiyoshi Matsui et al.	
		FILING DATE May 1, 2001	GROUP ART UNIT 2615

SEP 24 2004

P A T E N T & T R A D E M A R K O F F I C E

U.S. PATENT DOCUMENTS

*EXAMINER INITIAL	DOCUMENT NUMBER	DATE	NAME	CLASS	SUBCLASS	FILING DATE IF APPROPRIATE
AA	4,264,939	04/28/81	Takii et al.	360	118	
AB						
AC						
AD						
AE						
AF						
AG						
AH						
AI						
AJ						

FOREIGN PATENT DOCUMENTS

	DOCUMENT NUMBER	DATE	COUNTRY	TRANSLATION	
				YES	NO
AK					
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OTHER PRIOR ART (*Including Author, Title, Date, Pertinent Pages, Etc.*)

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EXAMINER	DATE CONSIDERED
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* EXAMINER: Initial if reference considered, whether or not criteria is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant(s).